him, which shall be directed to the sheriff of the county or Baltimore city where such witness resides, and it shall be the duty of such sheriff to serve such process promptly, and the cost of the same shall be paid by the State. Any such officers who shall refuse to allow an examination of all the books and accounts of their offices, and any witness duly served with process as aforesaid, who shall refuse or neglect to appear before the state auditor, or shall refuse to answer upon oath touching the conduct of such offices, or as to the books and accounts of said offices shall on indictment and conviction thereof, be fined not less than one hundred nor more than one thousand dollars, in the discretion of the court; provided, however, that the examination of the books shall be made in the offices of the different officers whose books are to be examined.

1904, art. 81, sec. 228. 1902, ch. 257, sec. 220.

232. In case the state auditor shall fail to make the annual report herein provided for, or shall in other respects wilfully fail or neglect to perform the duties herein provided for, he may be removed from office by said board of public works, or a majority of them. In the event of death, resignation, refusal to act or removal of said officer, the board of public works shall have the authority to fill such vacancy.